

ASSISTANT ASSESSORS FOR THE DISTRICT OF
COLUMBIA, ETC.

JANUARY 15, 1925.—Committed to the Committee of the Whole House on the
state of the Union and ordered to be printed

Mr. ZIHLMAN, from the Committee on the District of Columbia,
submitted the following

REPORT

[To accompany S. 1786]

The Committee on the District of Columbia, to whom was referred the bill (S. 1786) to amend sections 5, 6, and 7 of the act of Congress making appropriations to provide for the expenses of the government of the District of Columbia for the fiscal year ending June 30, 1903, approved July 1, 1902, and for other purposes, having considered the same, reports favorably thereon with the recommendation that the bill do pass without amendment.

There is attached hereto a communication from the president of the Board of Commissioners to the chairman of the committee, setting forth the reasons why they think the bill should pass and which covers the changes proposed by sections.

JANUARY 3, 1924.

HON. STUART F. REED,
*Chairman Committee on the District of Columbia,
House of Representatives.*

SIR: The Commissioners of the District of Columbia have the honor to inclose herewith draft of a bill entitled "A bill to amend sections 5, 6, and 7 of the act of Congress making appropriations to provide for the expenses of the government of the District of Columbia for the fiscal year ending June 30, 1903, approved July 1, 1902, and for other purposes," with request for its introduction and enactment.

The object of the bill is to amend existing law regarding the assessment of real and personal property in the District of Columbia, and to make certain changes in the law regarding licenses.

Section 1 of the bill provides that the permanent board of assistant assessors shall consist of six members instead of five. The present tax law provides for only five assessors, but six are provided for in the annual appropriation bills, and the object of this section is simply to make the law conform to actual conditions.

Section 2 of the bill defines who shall be a resident of the District of Columbia for the purpose of taxation. This provision is necessary for administrative purposes.

Section 3 of the bill gives authority to include in the assessment of real estate certain buildings erected after the assessment books have been made up.

Section 4 is a reenactment of existing law providing that property shall be assessed at not less than its true value.

Section 5 also reenacts a provision of existing law requiring taxes on real estate to be payable semiannually in the months of November and May of each year.

Section 6 provides that returns on personal property shall be made in the month of May in each fiscal year instead of during the month of July, as now provided by law, and that the value of said property shall be taken as of May 1 as a basis of assessment instead of July 1, as now provided by law.

Section 7 provides that the board of personal tax appeals shall convene on the first Monday in August of each year instead of convening on the first Monday in January.

Section 8 merely continues the present practice of requiring the assessor to deliver to the collector of taxes ledgers kept on a numerical system instead of an alphabetical system.

Section 9 provides for making some minor changes in the license laws, which have been recommended by the major and superintendent of police as necessary to handle the matter of licensing phrenologists and dancing halls.

Section 10 provides for licensing public guides. This has been recommended by the major and superintendent of police in order to properly regulate these guides, who are now transacting business without any regulation.

Section 11 is intended to require information to be given the assessor as to the consideration involved in the transfer of real estate. This information is necessary for the purpose of assessment.

The changes proposed in the bill make no radical departure from the provisions of the existing law, but are intended to improve the administration of tax and license matters.

Very respectfully,

THE BOARD OF COMMISSIONERS, DISTRICT OF COLUMBIA,
By CUNO H. RUDOLPH, *President*.